2015

CERTIFICATE

To the Clerk of Wabaunsee, State of Kansas We, the undersigned, officers of

Lake Wabaunsee Improvement District

certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditures for the various funds for the year 2015; and
(3) the Amount(s) of 2014 Ad Valorem Tax are within statutory limitations for the 2015 Budget.

2015 Adopted Budget County Amount of 2014 Clerk's Page Budget Authority Ad Valorem Tax Use Only for Expenditures Table of Contents: No. Computation to Determine Limit for 2015 2 Allocation of MVT, RVT & 16/20M Veh 3 4 Schedule of Transfers Statement of Indebt. & Lease/Purchase 5 Fund 32,751 85,727 6 General Debt Service 10-113 47,436 125,470 7 Road Maintenance 8 84,919 Sewer Fund 171,752 8 Water Fund 467,868 80,187 XXXXXXXXXX Totals No Budget Summary Vote publication required? 11 Neighborhood Revitalization Rebate County Clerk's Use Only Final Assessed Valuation: 5,252,248 Assisted by: Wabaunsee

Groff & Berry CPA's, Inc.	0	
	0	
Address:	0	
700 SW Jakcson, Suite #402	0	
Topeka, KS 66603	Total Assessed Valuation	0
Email:	S(0,0)	November 1, 2014 Valuation
	da Alla	
<u>g-bcpa@sbcglobal.net</u>	+ au man	7
	Janil Snay	
Attest:2014	·	
County Clerk	Governin	g Body

Amount of Levy

78,825

80,627

Lake Wabaunsee Improvement District Wabaunsee

Computation to Determine Limit for 2015

1.	Total tax levy amount in 2014 budget	+	\$		/8,825
	Debt service levy in 2014 budget	-	\$		0
	Tax levy excluding debt service		\$,	78,825
	2014 Valuation Information for Valuation Adjustments				
4.	New improvements for 2014: +	<u>3</u>			
5.	Increase in personal property for 2014: 5a. Personal property 2014 + 28,331 5b. Personal property 2013 - 312,583 5c. Increase in personal property (5a minus 5b) + (Use Only if > 0)	0			
5.	Valuation of property that has changed in use during 2014: 10,22	.8			
7.	Total valuation adjustment (sum of 4, 5c, 6) 41,07	<u>′1</u>			
8.	Total estimated valuation July, 1,2014 5,266,574				•
9.	Total valuation less valuation adjustment (8 minus 7) 5,225,50	<u>)3</u>			
10.	Factor for increase (7 divided by 9) 0.0078	<u> 36</u>			
11.	Amount of increase (10 times 3)	+	\$_	·.	620
12.	2015 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)		\$_		79,445
13.	Debt service levy in this 2015 budget				0
14.	2015 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)		=		79,445
15.	. Consumer Price Index for all urban consumers for calendar year 2013				1.50%
16.	. Consumer Price Index adjustment (3 times 15)		\$_		1,182

If the 2015 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

17. Maximum levy for budget year 2015, including debt service, not requiring 'notice of vote publication.'

(14 plus 16)

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

Lake Wabaunsee Improvement District Wabaunsee

ALLOCATION OF MOTOR, RECREATIONAL, 16/20M VEHICLE TAXES

2014 Dudagad Eunde	Tax Levy Amount in	Alloc	Allocation for Year 2015 RVT 16	015 16/20M Veh
	32,890	1,292	21	31
	0	0	0	0
	45,935	1,805	29	43
1	0	0	0	0
	78,825	3,097	50	74

County Treas MVT Estimate

County Treas RVT Estimate

County Treas 16/20 M Vehicle Tax Estimate

MVT Factor 0.03929

16/20lM Factor 0.00094

0.00063

RVT Factor

Page No. 3

Lake Wabaunsee Improvement District Wabaunsee

Schedule of Transfers

Expenditure	Receipt	Actual	Current	Proposed	Transfers
Fund Transferred	Fund Transferred	Amount for	Amount for	Amount for	Authorized by
From:	To:	2013	2014	2015	Statute
Sewer Fund	Sewer Pump Replace	8,400	8,400	8,400	, <u></u>
Water Fund	Water P&I	5,400	5,400	5,400	
			·		
· [Totals	13,800	13,800	13,800	
•	Adjustments*				
	Adjusted Totals	13,800	13,800	13,800	<u>.</u>

*Note: Adjustments are required only if the transfer is being made in 2014 and/or 2015 from a non-budgeted fu

Lake Wabaunsee Improvement District Wabaunsee

STATEMENT OF INDEBTEDNESS

_										
				7			Amor	Amount Due	Amon	Amount Due
Type	Date	Interest	•	Amount	Date	Date Due	20	2014	2015	5
of	Jo	Kate	Amount	Outstallung			Tatamat	Deiroina	Interect	Princina
Debt	Issue	%	Issued	Jan 1,2014	Interest	Frincipal	meresi	Fillsupar	TOTOTOT	
General Obligation:										
Penlacemnt Bonds							40.600	000 37	40.350	45 000
Nephaesian Dones	9/19/2012 60/4.25	60/4.25	1,320,000	1,280,000	1,280,000 1/12 & 7/1	11//	40,530	43,000	00000	45,000
Series 2012- water	71.17.17			1 280,000			40,530	45,000	40,350	42,000
Total G.O.				5006						• !
Revenue Bonds:	,									
								,		
							0	5	n	
Total Revenue	•									
Other:										
									•	
							0	_	O	0
Total Other							40 530	45 000	40.350	45,000
				1,280,000			40,000		2	
Cotal										

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

								_		_	 		_	_		
- w s - ,	Payments	Due	2015													>
	Payments	Dne	2014												•	>
	Principal	Balance On	Jan 1,2014											-		>
Total	Amount	Financed	(Beginning Principal)					Ĭ							Ī	Total
	Interest	Rate	%													
Term	Jo															
		Contract	Date	Care												
		1,	Smerical Control of the Control of t	Furchased												

*If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

UND PAGE FOR FUNDS WITH A TAI dopted Budget	Prior Year	Current Year	Proposed Budget
eneral	Actual for 2013	Estimate for 2014	Year for 2015
nencumbered Cash Balance Jan 1	17,183	33,238	29,572
eceipts:			
d Valorem Tax	31,769	32,890	XXXXXXXXXXXXXX
Pelinquent Tax	279	300	325
fotor Vehicle Tax	1,065	1,275	1,292
ecreational Vehicle Tax	20	24	21
6/20M Vehicle Tax	0	0	31
			0
AVTR	17,171	17,640	18,240
rash Collection Fees	205	100	100
eimbursed Expenses	325	320	330
ervice Charges		0	0
arks & Recreation	150		450
Custom Work	980	350	430
T CE (IDD)		 	
n Lieu of Taxes (IRB)	3,723	3,250	. 3,400
nterest on Idle Funds			
Miscellaneous	630	450	47.
Does misc, exceed 10% of Total Receipts		7.5 #00	24.66
Total Receipts	56,317		
Resources Available:	73,500	89,837	54,23
Expenditures:			
Personal Services	26,481	24,615	
Contractual Services	7,460	7,825	8,22
Commodities	5,757	6,050	6,35
Capital Outlay	C	6,000	19,31
Capital Outlay			
Road Maintenance		15,000	24,99
Utility Deposits	200	400	60
Ottnity Deposits			
			
			
			ļ
7		<u> </u>	
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		 	·
	364	375	- 40
Neighborhood Revitalization Rebate	304	313	1 10
Miscellaneous		<u> </u>	
Does misc, exceed 10% Total Expenditur		 	
Total Expenditures	40,26		
Unencumbered Cash Balance Dec 31	33,23		2 xxxxxxxxxxxxxxx
2013/2014/2015 Budget Authority Amou	67,07		
	Non	-Appropriated Balanc	
		ture/Non-Appr Balanc	
•		Tax Require	d 31,4
			1,2
77	elinquent Comp Rate	e: 4.0%	

Adopted Budget	Prior Year	Current Year	Proposed Budget
Road Maintenance	Actual for 2013	Estimate for 2014	Year for 2015
Unencumbered Cash Balance Jan 1	82,848	81,225	76,781
Receipts:			
Ad Valorem Tax	44,495	44,098	XXXXXXXXXXXXXXXX
Delinquent Tax	608	750	800
Motor Vehicle Tax	2,297	1,785	1,805
Recreational Vehicle Tax	43	49	29
16/20M Vehicle Tax		44	43
Reimbursed Expense	600	250	400
Interest on Idle Funds			
Miscellaneous			
Does misc, exceed 10% of Total Receipts			
Total Receipts	48,043	46,976	3,077
Resources Available:	130,891	128,201	79,858
Expenditures:			
Personal Services	25,701	24,615	
Contractual Services	3,685	3,875	
Commodities	5,603	5,900	
Capital Outlay	14,167	4,000	
Road Maintenance	0	12,500	82,294
Neighborhood Revitalization Rebate	510	530	560
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	49,666		
Unencumbered Cash Balance Dec 31	81,225		XXXXXXXXXXXXXXXX
2013/2014/2015 Budget Authority Amous	97,295		
		Appropriated Balance	
	Total Expenditu	re/Non-Appr Balance	
		Tax Required	
De	linquent Comp Rate:		1,824
	Amount o	f -1 Ad Valorem Ta>	47,436

Adopted Budget			,
	Prior Year	Current Year	Proposed Budget
<u>_ ol</u>	Actual for 2013	Estimate for 2014	Year for 2015
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	0	0	
Resources Available:	0	0	0
Expenditures:			
			<u> </u>
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miss, exceed 10% Total Expenditur			
Total Expenditures	0		
Unencumbered Cash Balance Dec 31	0		XXXXXXXXXXXXXXXXXX
2013/2014/2015 Budget Authority Amou	0		
	Non-A	Appropriated Balance	
	Total Expenditu	re/Non-Appr Balanc	
		Tax Requires	
De	elinquent Comp Rate:		
	Amount o	f -1 Ad Valorem Tax	< (

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Tond Polest	Prior Year	Current Year	Proposed Budget
Adopted Budget	Actual for 2013	Estimate for 2014	Year for 2015
Sewer Fund	113,235	122,075	127,544
Unencumbered Cash Balance Jan 1	115,255		
Receipts:	62,030	62,064	62,840
Sewer Fees Collection	3,750	7,500	11,250
Sewer Connection Fee	3,730	200	250
Reimbursed Expense	111	200	
Interest on Idle Funds	3,305	2,900	2,950
Miscellaneous	0	0	
Does misc, exceed 10% of Total Receipts			
Total Receipts	69,196	72,664	
Resources Available:	182,431	194,739	204,834
Expenditures:			
Personal Services	38,552	36,923	38,769
Contractual Services	7,021	7,372	7,750
Commodities	4,750	8,500	12,500
Capital Outlay	1,633	6,000	17,500
Transfer to Sewer Pump Reserve	8,400	8,400	8,400
Miscellaneous			
Does misc, exceed 10% Total Expenditure			04070
Total Expenditures	60,350		84,919
Unencumbered Cash Balance Dec 31	122,075		
2013/2014/2015 Budget Authority Amoun	90,585	80,195	84,919

Adopted Budget	Prior Year	Current Year	Proposed Budget
Water Fund	Actual for 2013	Estimate for 2014	Year for 2015
Unencumbered Cash Balance Jan 1	139,869	141,879	144,547
Receipts:			
Water Sales collections	22,399	25,644	28,209
Water Assessments	104,214	104,880	106,248
Fire Protection	32,052	32,400	32,832
Water Protection Fees	139	185	200
Water Connection Fees	1,500	3,000	4,500
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			151 000
Total Receipts	160,304		
Resources Available:	300,173	307,988	316,536
Expenditures:			28.760
Personal Services	38,552	36,923	38,769
Contractual Services	6,900	7,245	7,600
Commodities	2,844	3,000	3,150
Capital Outlay	0	7,500	10,500
Tranfer to Water Replacement	5,400	5,400	
Principal & Interest	92,432	85,530	
Water Purchased	12,166	17,843	20,983
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	158,294		
Unencumbered Cash Balance Dec 31	141,879		
2013/2014/2015 Budget Authority Amoun	176,517	175,09	1 171,752

FUND PAGE FOR FUNDS WITH NO TAX LEVY

LOWD LYCE LOW LOUDS HITTING Y		T	B 1B 1
Adopted Budget	Prior Year	Current Year	Proposed Budget
Sewer Pump Replacement	Actual for 2013	Estimate for 2014	Year for 2015
Unencumbered Cash Balance Jan 1	130,030	133,531	125,598
Receipts:			2 400
Transfer from Sewer Fund	8,400	8,400	8,400
Interest on Idle Funds			
Miscellaneous	0	0	
Does misc. exceed 10% of Total Receipts			0.400
Total Receipts	8,400		8,400
Resources Available:	138,430	141,931	133,998
Expenditures:			102.000
Sewer Pump Replacement	4,899	16,333	133,000
			147
Miscellaneous			
Does misc. exceed 10% Total Expenditure		16.727	122 600
Total Expenditures	4,899		
Unencumbered Cash Balance Dec 31	133,531		
2013/2014/2015 Budget Authority Amoun	135,000	133,000	133,000

Adopted Budget	Prior Year	Current Year	Proposed Budget
Sewer Self Insurance	Actual for 2013	Estimate for 2014	Year for 2015
Unencumbered Cash Balance Jan 1	44,995	44,995	44,995
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	0	0	. 0
Resources Available:	44,995	44,995	44,995
Expenditures:			
Sewer Pump Replacement	0	0	44,995
Miscellaneous			
Does misc. exceed 10% Total Expenditure			44.000
Total Expenditures	0		
Unencumbered Cash Balance Dec 31	44,995		
2013/2014/2015 Budget Authority Amoun	42,000	44,995	(

FUND PAGE FOR FUNDS WITH NO TAX LEVY

KOMD LWOF LOW LOUDS MITHUA T			
Adopted Budget	Prior Year	Current Year	Proposed Budget
Wate P&I Fund	Actual for 2013	Estimate for 2014	Year for 2015
Unencumbered Cash Balance Jan 1	29,925	35,325	40,725
Receipts:			
Transfer from Water Fund	5,400	5,400	5,400
			
	, <u>, , , , , , , , , , , , , , , , , , </u>		
Interest on Idle Funds			
Miscellaneous	0	0	
Does misc, exceed 10% of Total Receipts			
Total Receipts	5,400		5,400
Resources Available:	35,325	40,725	46,125
Expenditures:			
	1		
Miscellaneous			
Does misc, exceed 10% Total Expenditure			
Total Expenditures	0		0
Unencumbered Cash Balance Dec 31	35,325	40,725	46,125
2013/2014/2015 Budget Authority Amoun	ť:	<u> </u>	0

Adopted Budget	Prior Year	Current Year	Proposed Budget
	Actual for 2013	Estimate for 2014	Year for 2015
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
			
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	.0	0	0
Resources Available:	0	0	0
Expenditures:			
Sewer Pump Replacement	0	0	
		<u></u>	
		7,	
Miscellaneous			
Does misc. exceed 10% Total Expenditure			0
Total Expenditures	0		
Unencumbered Cash Balance Dec 31	0	0	0
2013/2014/2015 Budget Authority Amount	<u>:</u>	<u></u>	0

The governing body of Lake Wabaunsee Improvement District

Wabaunsee

will meet on August 4, 2014 at 7:00 p.m. at Lake Wabaunsee Fire District Building for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to levied. Detailed budget information is available at Improvement District Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2015 Expenditures and Amount of 2014 Ad Valorem Tax establish the maximum limits of the 2015 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2013 Current Year Estimate for 2014						
		Actual		Actual	Budget Authority		
FUND	Expenditures	Tax Rate*	Expenditures	Tax Rate*	for Expenditures	Ad Valorem Tax	Tax Rate*
General	40,262	6,054.000	60,265	6,046.000	85,727	32,751	6.219
Debt Service		8,454.000					
Road Maintenance	49,666		51,420	8,444.000	125,470	47,436	9.007
Sewer Fund	60,356		67,195		84,919		
Water Fund	158,294		163,441		171,752		
Totals	308,578	########	342,321	########	467,868	80,187	15.226
Less: Transfers	13,800		13,800		13,800]	
Net Expenditures	294,778		328,521		454,068] .	
Total Tax Levied	78,825		78,825		XXXXXXXXXXXXX		
Assessed Valuation:	5,424,720		5,431,131		5,266,574		

Outstanding Indebtedness,

2013	<u>2014</u>	<u>2015</u>
1,320,000	1,280,000	1,235,000
. 0	0	0
0	0	0
0	0	0
1,320,000	1,280,000	1,235,000
	1,320,000 0 0 0	1,320,000

*Tax rates are expressed in mills.

Secretary

Page No. 11

Proof of Publication

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, WABAUNSEE COUNTY, SS

ERVAN D. OR PAMELA K. STUEWE

Being first duly sworn, deposes and says: That they are the owners and publishers of THE WABAUNSEE COUNTY SIGNAL-ENTERPRISE, a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Wabaunsee County, Kansas with a general paid circulation on a weekly basis in Wabaunsee County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a weekly, published at least weekly 50 times a year; has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Alma, Kansas in said County as second class manner.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for the first publication thereof consecutive weeks, being made as afore said on the ______ day 2014 with subsequent publications being made on the following dates: Subscribed and sworn to before me this, 2014 Notary or Clerk of District Court My commission expires: \$..... Printer's fee Additional copies \$.....

Total publication fee

LWID Budget Hearing

(Published In the Wabaunsee County Signal-Enterprise Thursday, July 31, 2014)

NOTICE OF BUDGET HEARING

The governing body of Lake Wabaunsee Improvement District Wabaunsee

will meet on August 4, 2014 at 7:00 p.m. at Lake Wabaunsee Fire District Building for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to levied.

Detailed budget information is available at improvement District Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2015 Expenditures and Amount of 2014 Ad Valorem Tax establish the maximum limits of the 2015 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2013 Current Year Estimate for 2014 Proposed Budget Year for 2015						
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2014 Ad Valorem Tax	Tax Rate*
Seneral Seneral	40,262	6,054.000	60,265	6,046,000	*** *** 85,727	32,751	6.219
Debt Service		8,454,000			and the section of the	中华四年 第	
Road Maintenance	49,666		51,420	8,444.000	125,470	47,436	9.007
gago Versi de sendal es	4. 保持確認			200		20.0 - 2011 F	
Sewer Fund	60,356	可是 會稱 安	67,195		84,919	The state of the last of the l	ALCOHOLD
Water Fund	158,294		163,441	3 (30a)	171,752	4. 75 57 2-45	and the state of
		学科主义	参加于利用工程 多		N 20 10 40 40 10 10 40	AND SERVED CONTRACTOR	A Sept. of the second
l'otals	308,578	*#######	342,321	########	467,868	The state of the s	15.220
Less: Transfers	. 13,800	2.10的路	13,800	ALC: NO.	13,800	The state of the s	en e
Net Expenditures	294,778	N 6.30	328,521		454,068	Coultry School and	
Total Tax Levied	78,825		78,825	等于数据。	XXXXXXXXXXXX		Leading Spirit
Assessed Valuation:	5,424,720	0.5	5,431,131		5,266,574		
	4 7 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	· 中国工作和中国国家的国家的支持。	and the same of th	who is the state of the	医一种性病 化多种性性 医多种性 医多种性 医	《沙理》:"是是"阿拉斯"():"	在中国共和国共和国共和国共和国共和国共和国共和国共和国共和国共和国共和国共和国共和国

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f litte	OHITH	ia inc	DIT TO	dness.
UUIO	COLINIA	Spiritary.	~~ ~	Cathorn Services

Jan I,	2013 Ā
G.O. Bonds	1,320,000
Revenue Bonds	0
Other -	0 4
Lease Pur. Princ.	4.2 % 0 . 25 %
	20.0
Total	1,320,000

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Ų.	2014	
	1,280,000	1
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Paul (A Ciray

Secretary